G R S IX 5]

Previous references

Reserve
for 1918/36 File No 77-16

1917-18
(Chital)

Serial Nos 12 & 18

Later references

ml 69-17 & 1-2 B/April 19
7 & 11

L 74-37-56+65

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 12 & 18

Part B for July 1917

SUBJECT

Draft rules under Section 46(i) & (j) of the Rural Act framed by the Chitaldrug Town Rural Council in re assessed taxes.

18. Q. 8 (1) 259 of 12-7-17 to the Dy. Chitaldrug

Sanctions the rules sent to above with certain alterations

28-7-17

W b 88—GPB—10,000—31-7-16

G R. S 11] 1916 17

GENERAL AND REVENUE SECRETARIAT

(nil)

NOTES

File No 77–16

FILE HEADING

Rules and Bye laws under the Municipal Regulation, Chitaldrug &c

From

The Deputy Commissioner Chitaldrug &c

5 C No. 48 nil/16-17 Dated 7th May 1917 Received

Diary No 3240	Enclos 5 Spare Copies	Serial No 12

BRIEF ABSTRACT OF LETTER

Forwards for sanction the rules relating to taxation, framed by the Chitaldrug town mt Council under Sections 46 1 & 3 of the Mysore Municipal Regulation VII of 1906

NOTES AND ORDERS

Orders of Hon'ble Secretary

" These files may await orders of the Revenue Secretary on the remarks made by me on another file " x x x "

(Sd) B T K
31 5 17

Notings—First Sheet.

WD 1283—GPB—60 000—1 12-16—S

3rd

G R. S III 2]

General and Revenue Secretariat | mil File No 77 of 1916-17

Serial No

S

(4) These rules were compared with the Bangalore city mil rules and they agree generally. The slight modifications and additions are noted in the margin. Draft sanction imposing the bye-law rules is also put up for approval & other orders

BB 19/6/17

(3) Please put up a copy of the Bangalore city mil rules Also any other smaller Mily rules

MK 21/6

(4) A copy of Davanagere mil rules on the subject is put up

BB 23/6/17

(5) The rules have been compared with those of Bangalore Mily and also wherever possible with our Model rules & Bye laws They are generally suitable and a few minor differences have been noted in pencil in the margin ~~These differences however do not appear to be materially important~~ The differences are not material and the rules may be passed with the few alterations indicated in separate sheet attached

MK 3/7/17

Recd)

Approved

2nd member)

DZ 4/7/17

117 5.7.17

NOTE—Comm sheet

67 Jm

Secretary 67

WD 1283—GPB—60 000—1 12-16—S.

G R S III-2]

General and Revenue Secretariat | File No 77 of 1916-17

Serial No	
2.	The Deputy Commissioner Chitaldrug at with a request that 2 printed copies of the following may be forwarded to this office each G.O no 259 dt 12th July 1917 Sanctions with certain alterations the draft rules forwarded in P:12

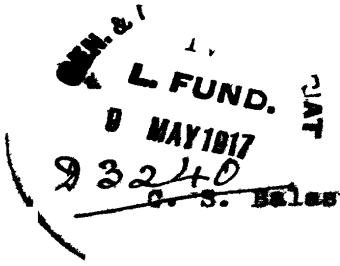
NOTE—Loose sheet

7-16-12

Office of the Deputy Commissioner,
Chitaldrug District

Dated Chitaldrug, 30th April 1917

7 5 17



C. S. Balasundaram Iyer Esquire B. A.,
Deputy Commissioner,
CHITALDRUG.

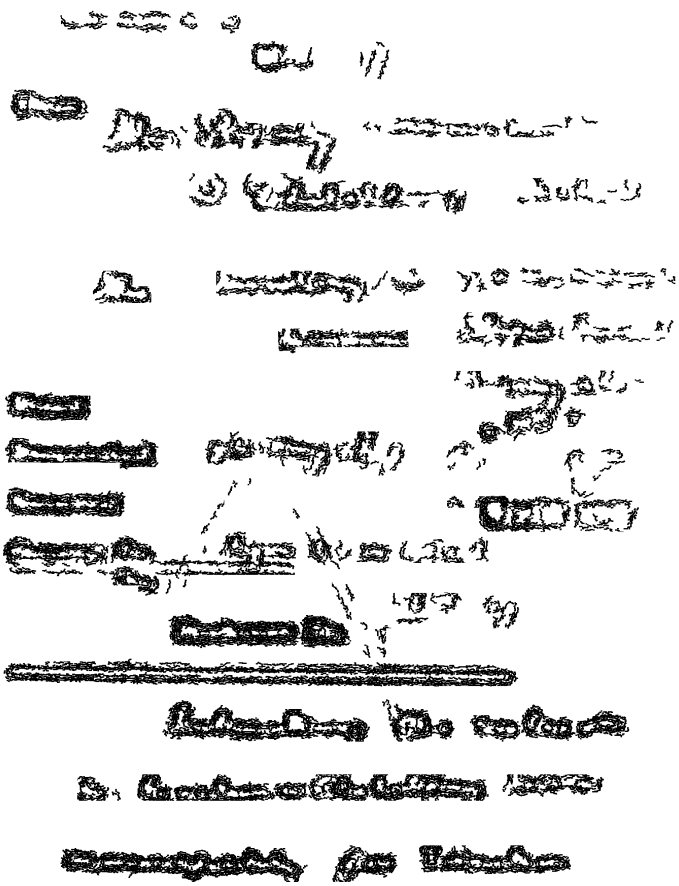
B. Ramaswamayya Esquire B. A., B. L.,
Offg Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue Department, Bangalore.

Sir,

With reference to your letter No. 4052/ M L. 77-16-8 dated 28th December 1916, I have the honor to forward herewith, in duplicate, the Rules under 46 i&j of the Mysore Municipal Regulation framed by the Chitaldrug Town Municipal Council and to request that the same may be sanctioned.

2 The extract from the proceedings of the meetings of the said council passing the rules and other papers connected therewith are enclosed herein for favour of perusal and return

I have the honor to be,
Sir,
Your most obedient servant,
Treasury Assistant Commissioner
for Deputy Commissioner
Absent from Station
Chitaldrug District



Meeting No 10 of 1916-7 2
Encl to Uml 7746-7.

Proceedings of the monthly meeting of the Chitaldroog Town Municipal council held on Thursday the 30th November 1916

President - L S Balasundaram Iyer Esq BA
Deputy Commissioner and President P

Ex-officio - councillors

1 The Treasury Assistant Commissioner and Vice President - P
2 The Executive Engineer Chitaldroog Division A
3 The District Sanitary Officer Chitaldroog P
4 The Amildar of Chitaldroog Taluk P

Non-official councillors

1 Mr B Venkata Shamanna P
2 " M Anantha Chetty P
3 " L Channakesavaiah P
4 " W Jammala Rao P
5 " N Bhiana Rao P
6 " M B Krishna Rao P
7 " S Rama Rao A
8 " Doddakan Narayana Chetty A
9 " S Lingappa A
10 " Ottige Mahalingappa P
11 " H Parasuramappa Naik A
12 " Syed Mohamdan Hussen Sab P
13 " Syed Naeemuddin Sab P

XI Read yr dated 30th October from the Vice President Ghatakdroog stating that the bye-laws and rules framed in the matter of 1 taxation, 2 octroi and 3 supply of information by owners of c[illegible] and Vehicles were duly published in the town and forwarding certain applications containing objection to the levy of taxes on animals and carts kept for agricultural purposes and also on cows, She-buffaloes, bullocks Etc Resolution —

The bye laws relating to octroi and supply of information by the owners of animals and Vehicles for which there was no objection may be submitted to Government for sanction

As regards taxation bye-laws, three petitions have been received all objecting to the levy of fees on cattle such as cows, bullocks, She-buffaloes etc, and also praying for the exemptions of animals and carts kept for Agricultural purposes the petitions are apparently

based on the mistaken idea that cows and she-buffaloes are to be taxed this is not the case The tax on bulls & bullocks is very light and need not be excused. The objections are therefore without force The bye laws may be passed

× × ×

(Signed) C S Balasundaram Iyer
President

30 11 0916

Copy

[illegible]
for Deputy Commissioner

Meeting No. 5 of 1916 7 5

Exc 4 Mul 27-167

Proceedings of the adjourned meeting of the Chitaldroog Town Municipal Council held on Wednesday the 6th September 1916

President

C S Balasundaram Ayyr Esqr. B.A.
Deputy Commissioner P

Vice President

Mr M Hassan alli P

Ex Officio Councillors

1 The Executive Engineer Chitaldroog Dn A
2 The District Sanitary officer Chitaldroog A
3 The Bundar Chitaldroog Taluk A

Non-Official Councillors

1 Mr B Venkatashamanna P
2 " C Channakesavaiah P
3 " M Ananthu Chetty P
4 " W Narasimha Rao P
5 " M B Krishna Rao A
6 " N Bhima Rao P.
7 " S Rama Rao A
8 " Ottige Mahalingappa A
9 " H Parasuramappa Naik P.
10 " S Lingappa P
11 " Syed Mohaddin Hussain Sab P
12 " Syed Nasiruddin Sab P
13 " D. K Narayana Chetty P.

6

X Read the following bye-laws under the Mysore Municipal Regulation -

1. Taxation
2. Octroi
3. Bye law re. the supply of information from the owners of Animals and Vehicles.

Resolution -

The bye-laws are approved and may be published for public information and suggestion.

X X X

X X X

(Signed) C S Balasundaram Iyer
President

Copy

and Dewan and Esq
For Deputy Commissioner

enclosed notice is hereby displayed on the
Zone. Due knowledge is also given by beat
officer-constable-day

Signature
Secretary Institute
3.10.16

No. 15

Signature

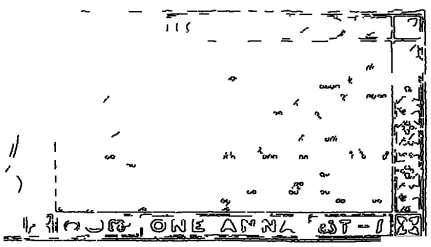
Signature
Chairman
4.10.16

Submitted

Second time, the facts have been
made known to the public by beat officer-constable.

Signature
Secretary Institute
7-10-16

4.10.16



Enclosure 17-16-7

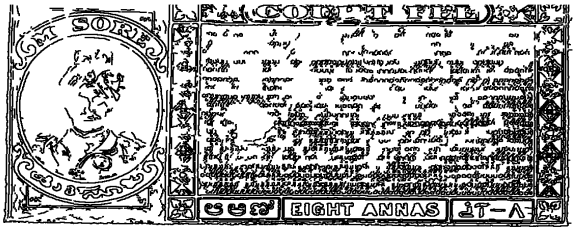
Ex 24/10/16

Received 24-10-16

To

The Secretary

16



17

ಸಂಖ್ಯೆ

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ಪ್ರತಿವಾದಿ

ಪುಟ ಸಾ॥

ವರಿಗೆ

ಇವನಿ ಕೊಟ್ಟ ವೆಚಾಲತ್‌ನಾಮೆ

ಮೇಲ್ಕಂಡ ನಂಬರ್ ಮೊಕದ್ದಮೆಯಲ್ಲಿ ತಾವು ನನ್ನವರನಾಗಿ ಕೋರ್ಟಿಗೆ ಹಾಜರಾಗಿ ವಿಚಾರಣೆ ಹೈಯತ್ ಮಾಡಿದ ತಕ್ಕ ಬಗ್ಗೆಯೂ ಆ ಮೊಕದ್ದಮೆಗೆ ಸಂಬಂಧಪಟ್ಟ ವಿಷಿಪ್ತ ನಡವಳಿಕೆಗಳವಿಧಯದಲ್ಲೂ ಅರ್ಜಿ ನನ್ನೆಲ್ಲ ಕೊಡುವದರಲ್ಲೂ, ಕೋರ್ಟಿನಿಂದ ನನಿಗೆ ಸಲ್ಲತಕ್ಕ ಬಿಚ್ಚೀ ಮೊಬಲಗು, ಕಿಲ್ಲ ಮೊಬಲಗು ಪಡೆದುಕೊಂಡು ರಸೀದಿ ಕೊಡುವದರಲ್ಲೂ, ಕೋರ್ಟಿನಿಂದ ನನಿಗಾಗಿ ಹಾಡಸುಬಲಗುವ ಹಾಜರಾ ಸ್ಟ್ಯಾಂಪು ಪೇಪರು ಸ್ಟ್ಯಾಂಪು ಸಡ ಪಡೆದುಕೊಳ್ಳುವುದರಲ್ಲೂ, ಮುಂತ್ತು ನನ್ನ ಬಾಬತು ವಿಷಿಪ್ತ ಪತ್ರ್ಯವಹು ಪತ್ರಗಳನ್ನು ಕೋರ್ಟಿನಿಂದ ವಾಪಸು ತೆಗೆದುಕೊಳ್ಳುವುದಕ್ಕೂ ನಮ ಈಮೂಲಕ ಅಧಿಕಾರ ಕೊಟ್ಟು ಇದು ಪ್ರಾನೆ ಈವಿಷಯದಲ್ಲಿ ತಾವು ನಡೆಯುವ ಲೆಸಗಳನ್ನೆಲ್ಲಾ ನಾನು ಮುಂದು ಬಂದ ನಡೆದಿರುವಂತೆ ಒಪ್ಪಲು ಇದರಿಂದ ಬದ್ಧನಾಗಿ ಬರೆದೆನೆ.

ತಾರೀಖು

ಪುಟು

ಈ ವಕಾಲ್ತ್‌ನಾಮೆ ಕೊಟ್ಟವರು ನನಿಗೆ
ಪರಿಚಯಸ್ತರಾಗಿ ನನ್ನ ಸಮಕ್ಷಮ ಇದಕ್ಕೆ ಮುದ್ರೆ
ಹಾಕಿರುವದರಿಂದ ನಾನು ಸರಿ ಎಂದು ಬರೆದಿದ್ದೇನೆ

ಈ ವಕಾಲ್ತ್‌ನಾಮೆ ಅಂಗೀಕರಿಸಿದ್ದೇನೆ

Vice President

28 2 16

Please move the draft for Circulation

3 3 16

3/3/16

Vice President

28 2 16

ವಿಷಯಸೂಚಿ -

6 ನೇ ಅಧಿವೇಶನದಲ್ಲಿ ಚರ್ಚಿಸಬೇಕಾದ ವಿಷಯಗಳು

1 Taxation

2 ಆಕರಣೆ

3 Supply of information by owners of animals ಪ್ರಾಣಿಗಳ ಮಾಲೀಕರು

ಈ ಮೂರು ವಿಷಯಗಳನ್ನು ಪ್ರಸ್ತಾಪಿಸಿ ಚರ್ಚಿಸಿ

ಅಗತ್ಯ ಕ್ರಮಗಳನ್ನು ತೆಗೆದುಕೊಳ್ಳಲು ಸಂಘದ

ಸಹಕಾರವಿರಬೇಕೆಂದು - ಈ ದಿನ ಸಭೆಯಲ್ಲಿ

ಅಧ್ಯಕ್ಷರು ವಿಷಯಗಳನ್ನು ಇಡುವ ಮೊದಲು ಕೆಲವು ಸೂಚನೆಗಳನ್ನು

ಕೊಟ್ಟರು

2) ಇಲ್ಲಿ ಹಾಜರಿರುವ ಸದಸ್ಯರಲ್ಲಿ ಒಬ್ಬರಿಗೆ ಮಾತ್ರ ಮತ ಚಲಾಯಿಸಲು

ಅವಕಾಶವಿದ್ದು ಉಳಿದವರಿಗೆ ಮತದಾನದ ಹಕ್ಕಿಲ್ಲವೆಂದು ತಿಳಿಸಿದರು

ಇದಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ಸಭೆಯಲ್ಲಿ ಕೆಲವು ಸದಸ್ಯರು ಪ್ರತಿಭಟನೆ ವ್ಯಕ್ತಪಡಿಸಿದರು

ಮತ್ತು ಕೆಲವು ಸದಸ್ಯರು ಈ ಕ್ರಮವನ್ನು ಸ್ವಾಗತಿಸಿದರು

ಪ್ರಸ್ತಾವನೆಯನ್ನು ಸಭೆಯಲ್ಲಿ ಮಂಡಿಸಿದಾಗ ಮತದಾನ ಮಾಡಲು

ಸಾಧ್ಯವಿಲ್ಲದೇ ಸಿಂಧೆ ಇವರನ್ನು ಆಯ್ಕೆಮಾಡಿರುವುದಾಗಿ

ಸಭೆಗೆ ತಿಳಿಸಿದರು ಆದರೆ ಇದಕ್ಕೆ ಸಭೆಯಲ್ಲಿ ಅನೇಕ ಸದಸ್ಯರು

ಆಕ್ಷೇಪಣೆ ವ್ಯಕ್ತಪಡಿಸಿದರು ಮತದಾನ ಮಾಡಲು ಅವಕಾಶ

ಕೊಡಬೇಕೆಂದು ಒತ್ತಾಯಿಸಿದರು ಆಗ ಅಧ್ಯಕ್ಷರು ಈ ವಿಷಯವನ್ನು

ಕಾರ್ಯಕಾರಿ ಸಮಿತಿಯಲ್ಲಿ ಚರ್ಚಿಸಿ ತೀರ್ಮಾನಿಸುವುದಾಗಿ ತಿಳಿಸಿದರು

Secretary

Vice President

20

GRS VI-71]

SUBJECT Sanctioning the Rules re: taxation framed by the Chitaldrug Town Municipal Council under Section 46 (4) of the Mysore Municipal Regulation VII of 1906

Diary No of letter replied to 3240

Section ml
File No 77-16
Serial No

General and Revenue Secretariat
(ml)
, the 191

Proceedings of the Government of
His Highness the Maharaja of Mysore

Date of issue ... 12/7/17

Signed by Mr B. T. Kesava Iyengar

Read— Letter S C no 48 ml/16-17 dt 7th May 1917, from the Deputy Commissioner, Chitaldrug dt forwarding for sanction the draft rules framed by the Chitaldrug Town Municipal Council re taxation under Section 46 (4) of the Mysore Municipal Regulation VII of 1906

Order Thereon — No. 259 ml 77-16-18 dt 12/7/17

Sanctioned with the alterations noted in the draft.

Offg Secy to Govt
Rev Dept

20

The Deputy Commissioner, Chitaldrug

with the sanctioned Rules and with the request that 20 printed copies of the same may be forwarded to this office at an early

By order

y this be
i Printed ?
ii treated as a standing order ?
iii published in the Gazette English part ?
iv translated ?
v placed at the disposal of the press ?
vi published in the Gazette Kannada part ?

R U L E S. I

Under section 46 i of Ent. Mun. 7747

1 Taxes and exemptions - The Municipality shall levy the taxes and recognise the exemptions specified in schedule A hereto annexed The taxes shall be paid on the dates indicated against them respectively in column 6 of the schedule

2 Collections - The taxes and imposts, imposed by the Municipe Council or any of them may be collected by the Municipality, either Departmentally by their own agency or otherwise as may from time to time seem expedient to them but octroi duty shall be collected departmentally only.

(1) The Vice President is authorised to receive payments of all taxes, fees and Municipal dues of all descriptions at any time and place.

These are subject to amendment MM 3/7

(2) The tax collector or bill collector is authorised to receive payments of all taxes due to the Municipality

(3) The Municipal clerk or other authorised official will receive the payments of all duties on cloth The manégar is authorised to receive payments of all octroi duties on other dutiable goods

3 Remission - In cases of individual annual demands exceeding Rs 5 subject to the sanction of Government remissions may be made to any extent by the Municipality if the Municipal Council are satisfied that the recovery of amount proposed for remission would entail undue hardship on a poor man and in case falling under section 69(2) of the Municipal Regulation

Rule 69 is also applicable MM

4 Claims for refunds.- No claim for refund of any sum paid to the Municipality on account of any tax, shall be entertained unless application therefor is made in writing not later than 3 months after the expiry of the year to which the claim relates Octroi refunds shall be regulated by bye-laws framed under section 48 k of the Regulation

5. Refund when not admissible - No sum shall be refunded unless the person claiming applies for payment within 3 months of delivery

to him of notice of the refund having been duly authorised In such notice, the period within which the refund must be demanded shall always be stated

6 Refund of amount paid on account of animal and vehicle tax.- When the tax due, in respect of any vehicle or animal has been paid for any half year, the owner or any person in charge thereof shall be entitled to a proportionate refund of the sum paid and provided that in all such cases due notice in writing shall have been given to the municipality of the vehicle or animal having been disposedof or having ceased to be used (a) If he has owned or been in charge of the vehicle or animal for not more than 30 days in the half year (b) if the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the half year (c) if the animal has been during the whole of the half year in any institution for the reception of infirm diseased animals or if the animal is certified by any Veterinary Surgeon to have been unfit for use and has not been used during the half year

The Proviso is not Quite clear as it is. It may be altered as in Bengal which reads as follows

All vehicles assessed to tax shall be numbered and a fee of one anna shall be leviable for such numbering

7 Method of calculating liability to tax - When a person has owned or has had charge of two or more vehicles or two or more animals of the same description, each at a different period in one half year he shall be deemed to have owned or had charge of one vehicle or one animal only as the case may be for the aggregate number of days in the said two or more periods

8 Vehicles or animals changing hands - If a half year's tax has been levied in respect of a vehicle or animal no further tax for the same half year shall be leviable in respect of the said vehicle or animal if it changes hands during the currency of the said half year provided notice of the change of hands is given to the Municipality

9 Liability of transferor and transferee to rates and cesses until notice is given - When any premises shall have changed hands and no written notice of the transfer has been given to the Municipality arrears of taxes due in respect of the premises shall be

liable at the option of the Municipality, either from the transfe or the transferee Provided, however, nothing herein contained shall prejudice any right which the transferee may have under any law in force to recover from the transferor any sums paid by the transferee under this bye-law.

10. Person liable in case of death - In the event of the death o any person whose name shall have been entered as owner in the assessment list under section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise shal give notice of such transfer to the President who on being satisfied shall enter the name of such transferee of title as owner in the assessment list In case of two or more persons preferring rival claims to the same property, the President may either pass a decision himself or refer the question for the decision of the Municipal Council which may recognise any claimant or refer the claimants to a Civil Court as they may think fit If at any time after a decision by the Vice President or Municipal Council as the case may be, any person produces a probate, letters of administration, a decree or other order of court, declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered

11 Entry in assessment list of Sub Division - Where any propert is subdivided on application being made to the Municipality, intimati such subdivision, the Municipality shall unless they see any objection to the same, cause such subdivision to be entered in the assessment list, as if it was a seperate property

12 How bills are to be prepared and issued - All bills under section 82(1) shall be prepared from the assessment list and from information obtained by process in accordance with bye-laws under 48(1) and shall be issued under the signature of the President or Vice President

13 Who shall dispose of objections to Municipal bills - In the absence of any specific arrangement of the Municipal Council to the contrary, objections to Municipal Bills under section 83(1) of

Regulation VII of 1907 shall be heard and disposed of by the Vice President in the first instance

Below each petition of objection the Vice President shall record his decision with reasons in writing and submit the same to the Municipal Council without delay All such cases shall be placed before the Municipal Council for information

14 Suspension of process for recovery when notice of vacancy is received - When a notice of vacancy has been received under section 69, process of recovery of the dues of the current year or instalment period may be suspended till final orders are passed on the notice

15 Owner should give notice of re-occupation - When an owner has given notice of vacancy he shall also give notice in writing within 15 days to the President or Vice President, of the date of subsequent re-occupation and failing this he shall not be entitled to any refund if it be found that his premises have been reoccupied during the year or during the instalment period No notice of vacancy shall have effect after the expiry of the instalment period during which it is given

16 Notice fees - For every notice of demand issued under sub-section 3 of section 82 of the Regulation, fees shall be levied at the following rates -

A fee of 1 anna if the amount of tax due is not more than Rs 5/-

------ 2 annas ---------- more than Rs 5 and less than Rs 10/-

------ 6 annas ---------- more than Rs 10 and less than Rs 100/-

------ 8 annas ---------- more than Rs 100

17 Warrant fees - For every distraint warrant issued under sub-section 4 of section 83 of the Regulation fees shall be levied at the following rates -

A fee of 4 annas if the amount of tax due is not more than Rs 10

A fee of 8 annas if the amount of tax due is more than Rs 10 but less than Rs 50/-

A fee of 1 rupee -----Do------ Rs 50 and upwards

When persons are kept in charge of property distrained, an additional fee of 4 annas per peon each day shall be levied

18. Maintenance rates - The following charges shall be levied for maintaining live stock distrained under sub-section 4 of section 83 of the Regulation viz,

Serial No	Description of live stock	Cost of supply of fodder and water for each head of live stock per day
1.	Buffalo	
2.	Horse	0- 4- 0
3	Bullock	
4.	Cow -	0- 2- 0
5	Sheep, goats, calves & other small animals	0- 1- 0

provided that no charges shall be levied if the owner of any such live stock pays the full amount of the Municipal dues and recovers back such live-stock within 3 hours from the time of their seizure

II

19. Under section 46(j) When Municipal dues may be written off - In cases of individual annual demands exceeding Rs 5, subject to the sanction of Government arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in case of sums less than Rs 5 and 3 years in all other cases, if the Municipal Council are satisfied that processes for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

20. Remission of distress fees - The Managing Committee may remit the whole or any part of any fee chargeable for the issue of distrain warrant in the following cases -

1 If the property distrained is found to be devoted to religious or charitable purposes

2 If the person from whom any such fee is leviable is too poor to pay it

3 If a warrant has been issued against the wrong person

4 If a bill presented is found to have been presented by mistake

5 If the defaulter satisfies the Managing Committee that his fault was due to some accident or mistake

For Deputy Commissioner,
Chitaldrug District.

S.V.

Rule 6. Refund of amount paid on account of animal and vehicle tax.

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Where the tax due in respect of any vehicle or animal has been paid for any half year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid.

(a) if he has owned or been in charge of the vehicle or animal for not more than 30 days in the half year,

(b) if the vehicle has been under repair or standing at a carriage makers or cycle dealers during the whole of the half year,

(c) if the animal has been during the whole of the half year in any institution for the reception of infirm or disused animals or if the animal certified by a veterinary surgeon to have been xx unfit for use has not been used during the half year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used.

Schedule A

Schedule of rates and taxes

Serial Number	Name of Tax or rate	Class of property liable	Amount for which or rate at which liable.

	Tax on buildings	Buildings	At eight annas for every Rupees or portion thereof of such value upto Rs 2,000 and four annas for every hundred rupees or portion thereof for the balance of such value in excess of Rs 2,000/-
II	Taxes on lands including Vacant Sites	Vacant land	At two annas for every 80 sq yards or fraction thereof
III	Tax on Vehicles and animals Kept for use within the Municipal limits	All animals and Vehicles Kept for use within the Municipal limits and described in the next column	1 Four wheeled Sprung carriage drawn by one or more horses Rs 3-0 each 2 Two wheeled Sprung Vehicle drawn by one or more horses Jutkas or Dogcart Rs 2-0 Each 3 Double bullock Country Cart Rs 2-0 Each 4 Single bullock Country Cart Re 1-0 Each 5 Motor Cars - Rs 3-0 Each 6 Motor bicycle or Tricycle Rs 1-8-0 Each 7 Ordinary bicycle or Tricycle Re 1-0-0 Each 8 Any other Sprung Vehicle Rs 2-0-0 Each 9 Full Sized Horse Rs 2-0-0 Each 10 Galloways or Mules Re 1-0-0 Each 11 Tattoo 0-8-0 Each

(a) Buildings set apart for the occupation of His Highness the Maharaja of Mysore

(b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless government consents to the levy of the Tax

(c) Buildings exclusively used as places of public worship or for charitable but not for residential purposes

(d) Buildings of which the market value is Rs.25 or less, and which is the sole residence property of the owner.

(e) Buildings which are the property of the Municipality

(f) Gymnasia or Gymkhanas

are as above excepting (d) and (f)

On two equal instalments in advance in July and January every year

(a) Vehicles and animals belonging to His Highness the Maharaja of Mysore

(b) Vehicles and animals the property of Government unless the Government Consent to the levy of the Tax

(c) Vehicles and animals belonging to the Municipality

(d) Animals exempt from the Tax under Section 25 of the Indian Volunteers Act 1869

(e) Juvenile Vehicles such as perambulators

(f) Vehicles kept by carriage builders or dealers And animals kept by dealers therein solely for sale

(g) Conveyances in transit or staging within Municipal limits not longer than 30 days in any half year.

		12 Donkey (Domestic)	Rs 0-2-0
		13. Bullocks or bulls	Rs 0-2-0
		14. Male buffalo	Rs 0-4-0
		15 Dog (Domestic)	0-2-0
IV	water tax for house connection -	All buildings and lands within the Municipality have got house Connection of water supply	at the rate of Rs 6/ per year for house Connection
V	Octroi	The articles mentioned in the next column when imported into Municipal limits	(Note) Question of general to introd
		1 Fresh Cocoanuts	Rs 0-1-0 for 100
		2 Dry - Do -	Rs 0-8-0 per maund
		3 Betel Leaves - Do -	0-0-2 for 100
		4 Jaggery	0-2-0 per maund
		5 Sugar	0-4-0 per maund
		6 Ghee	0-8-0 per maund
		7 Kerosine oil	0-2-0 per tin
		8 other oils	0-2-0 per maund
		9 Tobacco raw	1-4-0 per maund
		10 Betel per 100	0-0-2
		11 Cigarettes per 100	0-0-6
		12 Piece goods & Kamblis	2-0-0 per centum on price
		13 oil Seeds per 100 Seer	0-2-6

This article not touched. MS

vehicles and animals belonging to members of the Town Police and officers of the Town Municipality employed on out-door duties Provided that not more than one vehicle, and animal shall be exempted without the special permission of the Municipal Council

c) Bulls and he buffaloes dedicated to temples &c

water Tax will be considered after new Scheme of water supply is

(a) Personal luggage of travellers, articles imported through the Post office, and goods bona fide property of Government at the time of import and accompanied by an invoice by the departmental Head Concerned that the property therein mentioned belongs to Government

Time of import of goods into Municipal limits

(b) Goods which are declared not to be intended for use or consumption within the municipal limits and are taken to the Bonded warehouse as provided in the bye-laws Provided that if such goods be not exported, they shall pay the full duty

(c) Ten green cocoanuts, ten dry cocoanuts, one hundred betel leaves, and one seer of tobacco, Sugar two and a half seers, Jaggery five seers, Ghee two and a half seers, oils (except kerosene oil tin) two and a half seers & two pieces of cloth of brought for personal use

VI	Mohatarfa Shop & oil mill tax	Shops & oil mills	1 Mundees Rs 20, 15, 12, 10 2 other Shops Rs 20, 15, 12, 10, 6, 4, 2, 3 Piece goods Shops Rs 20, 15, 12 4 oil mill Rs 6/ 5 Cart and other factories Rs 10, 6, 4 6 Bamboo Depots Rs 3 to 2 7 Hotel Rs 10, 6, 4 &c 8 Bakeries and Sweetmeat Shops Rs 4 2
VII	Fees for Slaughtering animals in the Slaughter house	Sheep, goat, Bullock, cows and buffaloes	Sheep and goat 0-1-0 each Bullock &c 0-2-0 each
VIII	Market fees on weekly market days (Exd) Mondays	Carts, Head Loads & Shops	Class I For every cart shops of rice, cloth and other things sold on a large scale, occupying as more than 2 Sq yds &c Class II For every loaded horse, bullock, Ass &c, and on all other Shops within a space of 2 Sq Yds and Kamble Shops — 0-0-6. Class III For every petty Shop within a space of one Sq yard 0-0-3

(c) Kambulies and other piece goods manufactured within the limits of the municipality (Go 11782-92/LG 83-97 dated 19 3 1898)

[illegible] } on two equal instalments on advance, in July and January every year.

[illegible] } At the time of Slaughter

[illegible] } At the time of entering the Santi or weekly market or when demanded before the dispersing of the Santhe

[illegible]

President

CHITALDRUG TOWN MUNICIPALITY

Dated 5th November 1917

Rules framed by the Chitaldrug Town Municipality, under Section 46 (*i*) and (*j*) of the Mysore Municipal Regulation and sanctioned by Government in their Order No 259—Ml 77-16 18, dated 12th July 1917

1 *Taxes and exemptions* —The Municipality shall levy the taxes and recognise the exemptions specified in Schedule A hereto annexed The taxes shall be paid on the dates indicated against them respectively in column 6 of the schedule

2 *Collections* —The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipality, either departmentally by their own agency or otherwise as may from time to time, seem expedient to them but octroi duty shall be collected departmentally only

(1) The Vice President is authorised to receive payments of all taxes, fees and Municipal dues of all descriptions, at any time and place

(2) The tax collector or bill collector is authorised to receive payments of all taxes due to the Municipality

(3) The Municipal clerk or other authorised official will receive the payments of all duties on cloth The manegar is authorised to receive payments of all octroi duties on other dutiable goods

3 *Remission* —In cases of individual annual demands exceeding Rs 5, subject to the sanction of Government, remissions may be made to any extent by the Municipality if the Municipal Council are satisfied that the recovery of amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Municipal Regulation

4 *Claims for refunds* —No claim for refund of any sum paid to the Municipality on account of any tax, shall be entertained unless application therefor is made in writing not later than three months after the expiry of the year to which the claim relates Octroi refunds shall be regulated by bye-laws framed under Section 48 (*k*) of the Regulation

5 *Refund when not admissible* —No sum shall be refunded unless the person claiming applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice, the period within which the refund must be demanded shall always be stated

6 *Refund of amount paid on account of animal and vehicle tax* —Where the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid

(*a*) If he has owned or been in charge of the vehicle or animal for not more than thirty days in the half-year

(*b*) If the vehicle has been under repair or standing at a carriage maker s or cycle dealer s during the whole of the half-year

(*c*) If the animal has been during the whole of the half year in any institution for the reception of infirm, diseased animals or if the animal is certified by any Veterinary Surgeon to have been unfit for use and has not been used during the half-year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used

7 *Method of calculating necessity to tax.*—When a person has of two or more vehicles or two or more animals of the same description, each at a period in one half-year he shall be deemed to have owned or had charge of one vehicle one animal only as the case may be for the aggregate number of days in the said tw more periods.

8 *Vehicles or animals changing hands* —If a half-year s tax has been levied in respect of a vehicle or animal, no further tax for the same half year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half year provided notice of the change of hands is given to the Municipality

9 *Liability of transferer and transferee to rates and cesses until notice is given* — When any premises shall have changed hands and no written notice of the transfer has been given to the Municipality, arrears of taxes due in respect of the premises shall be leviable at the option of the Municipality, either from the transferer or the transferee Provided, however, nothing herein contained shall prejudice any right which the transferee may have under any law in force to recover from the transferer any sums paid by the transferee under this bye-law

10 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the assessment list under Section 68 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President, who, on being satisfied, shall enter the name of such transferee of title as owner in the assessment list In case of two or more persons preferring rival claims to the same property, the President may either pass a decision himself or refer the question for the decision of the Municipal Council which may recognize any claimant or refer the claimants to a Civil Court as they may think fit If, at any time after a decision by the President or Municipal Council, as the case may be, any person produces a probate letters of administration, a decree or other order of Court declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered

11 *Entry in assessment list of sub division* —Where any property is sub-divided on application being made to the Municipality intimating such sub division, the Municipality shall, unless they see any objection to the same cause such sub division to be entered in the assessment list as if it was a separate property

12 *How bills are to be prepared and issued* —All bills under Section 82 (1) shall be prepared from the assessment lists and from information obtained by process in accordance with bye laws under 48 (1) and shall be issued under the signature of the President or Vice-President

13 *Who shall dispose of objections to Municipal bills* —In the absence of any specific arrangement of the Municipal Council to the contrary, objections to Municipal Bills under Section 83 (1) of Regulation VII of 1907 shall be heard and disposed of by the Vice-President in the first instance

Below each petition of objection the Vice President shall record his decision with reasons in writing and submit the same to the Municipal Council without delay All such cases shall be placed before the Municipal Council for information

14 *Suspension of process for recovery when notice of vacancy is received* —When a notice of vacancy has been received under Section 69, process of recovery of the dues of the current year or instalment period, may be suspended till final orders are passed on the notice

15 *Owner should give notice of re occupation* —When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President or Vice-President of the date of subsequent re occupation and failing this he shall not be entitled to any refund if it be found that his premises have been re-occupied during the year or during the instalment period No notice of vacancy shall have effect after the expiry of the instalment period during which it is given

16 *Notice fees* —For every notice of demand issued under Sub-Section 3 of Section 82 of the Regulation, fees shall be levied at the following rates —

A fee of one anna if the amount of tax due is not more than Rs 5
Do two annas if the amount of tax due is more than Rs. 5 and less than Rs. 10
Do four annas if the amount of tax is more than Rs 10 and less than Rs 50
Do six annas if the amount of tax due is more than Rs 50 and less than Rs 100
Do eight annas if the amount of tax due is more than Rs 100

17 *Warrant fees* —For every distraint warrant issued under Sub-Section 4 of Section 83 of the Regulation, fees shall be levied at the following rates —

A fee of four annas if the amount of tax due is not more than Rs 10

A fee of eight annas if the amount of tax due is more than Rs 10 but less than Rs 50

A fee of one rupee if the amount of tax due is Rs 50 and upwards

Where peons are kept in charge of property distrained, an additional fee of four annas per peon for each day shall be levied

18 *Maintenance rates* —The following charges shall be levied for maintaining live-stock distrained under Sub-Section 4 of Section 83 of the Regulation, *viz* —

Serial No	Description of live-stock	Cost of supply of fodder and water for each head of live-stock per day		
		Rs	a	p
1	Buffalo	0	4	0
2	Horse			
3	Bullock			
4	Cow	0	2	0
5	Donkey, sheep, goats calves and other small animals	0	1	0

Provided that no charges shall be levied if the owner of any such live-stock pays the full amount of the Municipal dues and recovers back such live-stock within three hours from the time of their seizure

II

19 *Under Section 46 (i) —When Municipal dues may be written off* —In cases of individual annual demands exceedings Rs 5, subject to the sanction of Government, arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in case of sums of less than Rs 5 and three years in all other cases, if the Municipal Council are satisfied that process for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process

20 *Remission of distress fees* —The Managing Committee may remit the whole or any part of any fee chargeable for the issue of distraint warrant in the following cases —

1 If the property distrained is found to be devoted to religious or charitable purposes

2 If the person from whom any such fee is leviable is too poor to pay it

3 If a warrant has been issued against the wrong person

4 If a bill presented is found to have been presented by mistake

5 If the defaulter satisfies the Managing Committee that his default was due to some accident or mistake

Schedule of taxes—A

Serial No.	Name of tax	Class of property liable	Amount for which or rates at which classes are liable	Exemptions	Time at which taxes are payable
1	2	3	4	5	6
I	Tax on buildings	Buildings	At eight annas for every hundred rupees or portion thereof of market value up to rupees two thousand and four annas for every hundred rupees or portion thereof for the balance of such value in excess of rupees two thousand	(a) Buildings set apart for the occupation of His Highness the Maharaja of Mysore (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consent to the levy of the tax (c) Buildings exclusively used as places of public worship or for charitable, but not for residential purposes (d) Buildings of which the market value is rupees twenty five or less and which is the sole ratable property of the owner (e) Buildings which are the property of the Municipality (f) Gymnasia or Garadimanes.	In two equal instalments in advance in July and January, every year
II	Taxes on lands including vacant sites	Vacant lands	At two annas for every eighty square yards or fraction thereof	Same as above excepting (d) and (f)	Do
III	Tax on vehicles and animals kept for use within the Municipal limits.	All animals and vehicles kept for use within the Municipal limits and described in the next column	Rs a p. 1 Four-wheeled sprunged carriage drawn by one or more horses 3 0 0 2 Two-wheeled springed vehicles drawn by one or more horses, jutkas or dog-carts, each 2 0 0 3. Double bullock country cart, each 2 0 0 4 Single bullock country cart each 1 0 0 5 Motor cars each .. 3 0 0 6. Motor bicycles or tricycles each 1 8 0 7 Ordinary bicycles or tricycles, each 1 0 0 8. Any other springed vehicles, each 2 0 0 9 Full sized horses each 2 0 0 10 Galaways or mules, each 1 0 0 11 Thattus each 0 8 0 12. Donkey ass, each .. 0 2 0 13 Bullocks or bulls, each .. 0 4 0 14. Male buffalo each .. 0 4 0 15 Dog (domesticated) each 0 2 0	(a) Vehicles and animals belonging to His Highness the Maharaja of Mysore (b) Vehicles and animals the property of Government unless the Government consent to the levy of the tax (c) Vehicles and animals belonging to the Municipality (d) Animals exempt from the tax under Section 25 of the Indian Volunteers Act 1869 (e) Juvenile vehicles such as perambulators (f) Vehicles kept by carriage builders or dealers and animals kept by dealers therein solely for sale (g) Conveyance in transit or staying within Municipal limits not longer than 30 days in any half year (h) Vehicles and animals belonging to members of the Town Police and officers of the Town Municipality employed on out-door duties provided that not more than one vehicle and animal shall be exempted (i) Bulls and he buffaloes dedicated to temples, etc	Do
IV	Water-rate	All buildings and lands within the Municipality that have got house connection of water-supply	At the rate of rupees six per year per house connection (*Note*)—Question of general water tax will be considered after new scheme of water-supply is introduced.	Nil	Do
V	Octroi ..	The articles mentioned in the next column when imported into Municipal limits	Rs a p 1 Fresh cocoanuts, per 100 0 3 4 2. Dry do per maund 0 3 0 3. Betel leaves per 100 0 0 3 4 Jaggery per maund 0 2 0 5 Sugar per maund 0 4 0 6 Ghee per maund 0 8 0 7 Kerosene oil per tin 0 2 0 8 Other oils per maund 0 2 0 9 Tobacco raw per maund 1 4 0 10 Bidies per 100 or fraction thereof 0 0 2 11 Cigarettes per 100 or fraction thereof 0 0 6 12. Piece-goods and kamblies (per cent on cost price) 2 0 0 13 Oil-seeds per 100 seers .. 0 2 6	(a) Personal luggage of travellers' articles imported through the Post Office and goods *bonafide* property of Government at the time of import and accompanied by an invoice by the departmental head concerned that the property therein mentioned belongs to Government (b) Goods which are declared not to be intended for use or consumption within the Municipal limits and are taken to the bonded warehouse as	Time of import of goods into Municipal limits

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Schedule of taxes—A—*concld*

	Name of tax	Class of property liable	Amount for which or rate at which classes are liable	Exemptions	Times at which taxes are payable
1	2	3	4	5	6
				provided in the bye-laws Provided that if such goods be not exported they shall pay the full duty (*c*) Six green cocoanuts six dry cocoanuts one hundred betel leaves one seer of tobacco sugar two and half seers jaggery five seers ghee two and a half seers, oil (except kerosene oil tin) two and a half seers and two pieces of cloth if brought for personal use or consumption (Government Order 2511 20—MI 281 08-20 dated 6th October 1911) (*d*) Kambhes and other piece goods manufactured within the limits of the Municipality (Government Order 11784-92—L F 88-97 dated 19th March 1898)	
VI	Mohatarfa shop and oil mill tax	Shops and oil-mills	1 Mandies—Rs. 20 15 12 10 2 Other shops—Rs 20, 15 12 10 6 4 2 3 Piecegoods shops—Rs 20 15 12 4 Oil mills—Rs 6 5 Cart and other factories—Rs 10 6 4 6 Bamboo Depots—Rs 3 2 7 Hotels—Rs 10 6 4 and 2 8 Bakeries and sweetmeat shops—Rs 4 2		In two equal instalments in advance in July and January every year
VII	Fees for slaughtering animals in slaughterhouse	Sheep goats bullocks, cows and buffaloes	Rs a p Sheep and goat each 0 1 0 Bullocks etc each 0 2 0		At the time of slaughter
VIII	Market fees on weekly market days (*i e* Mondays)	Carts Head loads and shops	Class I Rs a p. For every cart shops of rice, cloth and other things sold on a large scale occupying more than two square yards 0 1 0 Class II For every loaded horse bullock ass etc and on all other shops within a space of two square yards and kambly shops 0 0 6 Class III For every petty shop within a space of one square yard c 0 3		At the time of entering the sante or weekly market or when demanded, before the dispersing of the sante

T CHOKKANNA,
President

CHITALDRUG TOWN MUNICIPALITY

Dated 5th November 1917

Rules framed by the Chitaldrug Town Municipality, under Section 46 (*d*) and (*g*) of the Mysore Municipal Regulation and sanctioned by Government in their Order No 259—MI 77-16 18, dated 12th July 1917

1 *Taxes and exemptions* —The Municipality shall levy the taxes and recognise the exemptions specified in Schedule A hereto annexed The taxes shall be paid on the dates indicated against them respectively in column 6 of the schedule

2 *Collections* —The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipality, either departmentally by their own agency or otherwise as may from time to time, seem expedient to them but octroi duty shall be collected departmentally only

(1) The Vice-President is authorised to receive payments of all taxes, fees and Municipal dues of all descriptions, at any time and place

(2) The tax collector or bill collector is authorised to receive payments of all taxes due to the Municipality

(3) The Municipal clerk or other authorised official will receive the payments of all duties on cloth The manegar is authorised to receive payments of all octroi duties on other dutiable goods

3 *Remission* —In cases of individual annual demands exceeding Rs 5, subject to the sanction of Government, remissions may be made to any extent by the Municipality if the Municipal Council are satisfied that the recovery of amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Municipal Regulation

4 *Claims for refunds* —No claim for refund of any sum paid to the Municipality on account of any tax, shall be entertained unless application therefor is made in writing not later than three months after the expiry of the year to which the claim relates Octroi refunds shall be regulated by bye laws framed under Section 48 (*k*) of the Regulation

5 *Refund when not admissible* —No sum shall be refunded unless the person claiming applies for payment within three months of delivery to him of notice of the refund having been duly authorised In such notice, the period within which the refund must be demanded shall always be stated

6 *Refund of amount paid on account of animal and vehicle tax* —Where the tax due in respect of any vehicle or animal has been paid for any half year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid

(*a*) If he has owned or been in charge of the vehicle or animal for not more than thirty days in the half-year

(*b*) If the vehicle has been under repair or standing at a carriage maker's or cycle dealer s during the whole of the half year

(*c*) If the animal has been during the whole of the half year in any institution for the reception of infirm, diseased animals or if the animal is certified by any Veterinary Surgeon to have been unfit for use and has not been used during the half-year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used

7 *Method of calculating liability to tax* —When a person has owned or has had charge of two or more vehicles or two or more animals of the same description, each at a different period in one half year, he shall be deemed to have owned or had charge of one vehicle or one animal only as the case may be for the aggregate number of days in the said two or more periods

8 *Vehicles or animals changing hands* —If a half year's tax has been levied in respect of a vehicle or animal, no further tax for the same half year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year provided notice of the change of hands is given to the Municipality

9 *Liability of transferer and transferee to rates and cesses until notice is given* — When any premises shall have changed hands and no written notice of the transfer has been given to the Municipality, arrears of taxes due in respect of the premises shall be leviable at the option of the Municipality, either from the transferer or the transferee Provided, however, nothing herein contained shall prejudice any right which the transferee may have under any law in force to recover from the transferer any sums paid by the transferee under this bye-law

10 *Person liable in case of death* —In the event of the death of any person whose name shall have been entered as owner in the assessment list under Section 63 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President, who, on being satisfied, shall enter the name of such transferee of title as owner in the assessment list In case of two or more persons preferring rival claims to the same property, the President may either pass a decision himself or refer the question for the decision of the Municipal Council which may recognize any claimant or refer the claimants to a Civil Court as they may think fit If, at any time after a decision by the President or Municipal Council as the case may be, any person produces a probate, letters of administration a decree or other order of Court declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered.

11 *Entry in assessment list of sub division* —Where any property is sub-divided on application being made to the Municipality intimating such sub-division, the Municipality shall, unless they see any objection to the same, cause such sub division to be entered in the assessment list as if it was a separate property

12. *How bills are to be prepared and issued*—All bills under Section 82 (1) shall be prepared from the assessment lists and from information obtained by process in accordance with bye-laws under 48 (1) and shall be issued under the signature of the President or Vice-President

13 *Who shall dispose of objections to Municipal bills* —In the absence of any specific arrangement of the Municipal Council to the contrary, objections to Municipal Bills under Section 83 (1) of Regulation VII of 1907 shall be heard and disposed of by the Vice-President in the first instance

Below each petition of objection the Vice President shall record his decision with reasons in writing and submit the same to the Municipal Council without delay All such cases shall be placed before the Municipal Council for information

14 *Suspension of process for recovery when notice of vacancy is received.*—When a notice of vacancy has been received under Section 69, process of recovery of the dues of the current year or instalment period, may be suspended till final orders are passed on the notice.

15 *Owner should give notice of re occupation* —When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President or Vice-President of the date of subsequent re occupation and failing this he shall not be entitled to any refund if it be found that his premises have been re-occupied during the year or during the instalment period No notice of vacancy shall have effect after the expiry of the instalment period during which it is given

16 *Notice fees*—For every notice of demand issued under Sub-Section 3 of Section 82 of the Regulation, fees shall be levied at the following rates —

A fee of one anna if the amount of tax due is not more than Rs. 5
Do two annas if the amount of tax due is more than Rs 5 and less than Rs 10
Do four annas if the amount of tax is more than Rs 10 and less than Rs 50,
Do six annas if the amount of tax due is more than Rs 50 and less than Rs 100
Do eight annas if the amount of tax due is more than Rs 100